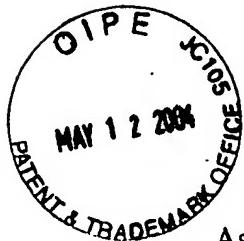


EXPRESS MAIL #EL842540555US

Attorney Docket No.: SCT110

PATENT

**COMBINED DECLARATION AND POWER OF ATTORNEY**

As below named inventors, we hereby declare that this declaration pertains to a utility application.

Our residence, post office address, and citizenship are stated below next to our names. We believe that we are the original, first, and joint inventors of the subject matter which is claimed and for which a patent is sought on the invention entitled: "**Method for Compressing and Displaying Still Image Data and Moving Image Data**," the specification of which is being filed herewith.

We hereby state that we have reviewed and understand the contents of the above-identified specification, including the claims, as amended by any amendment referred to above. We acknowledge the duty to disclose information which is material to patentability as defined in 37 C.F.R. § 1.56 and which is material to the examination of this application, namely, information where there is a substantial likelihood that a reasonable Examiner would consider it important in deciding whether to allow the application to issue as a patent.

POWER OF ATTORNEY

We hereby appoint the following attorney(s) to prosecute the application, and transact all business in the Patent and Trademark Office connected herewith:

William L. Haynes

Registration Number: 48,151

David L. Garrison

Registration Number: 24,298

Please send all correspondence to Customer Number 20,482, and direct all telephone calls to:

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Fax: (206) 441-7362

DECLARATION

We hereby declare that all statements made herein of our own knowledge are true, and that all statements made on information and belief are believed to be true; and further that these statements were made with the knowledge that willful false statements and the like so made are punishable by fine or imprisonment, or both, under Section 1001 of Title 18 of the United States Code, and that such willful false statements may jeopardize the validity of the application or any patent issued thereon.

Full name of sole or first inventor:

Hiroshi  Akimoto
Given name Middle name Family/Last name

Inventor's Signature: Hiroshi Akimoto
Date: April 27, 2004 Country of Citizenship: Japan

Residence: 23-1 Tajiricho, Nakahara-Ku, Kawasaki-shi, Kanagawa-ken,
Japan, postal code 211-0015

Inventor:

Katuski  Doshio
Given name Middle name Family/Last name



Inventor's Signature:

Date: April 27. 2004 Country of Citizenship:JapanResidence: 23-1 Tajiricho, Nakahara-ku, Kawasaki-shi, Kanagawa-ken,
Japan, postal code 211-0015

This Declaration ends with this page.

POWER OF ATTY 2 - Utility